



RESOLUTION

AMENDING CITY COUNCIL POLICY RELATING TO REAL PROPERTY TAX COMPROMISES.

WHEREAS, Section 8-1.3(l), ROH, requires the City Council to approve any real property tax compromises made by the Director of Budget and Fiscal Services where the taxpayer's claim exceeds \$500.00; and

WHEREAS, the City Council policy relating to real property tax compromises was initially established by the adoption of Resolution 88-113; and

WHEREAS, the City Council policy relating to real property tax compromises was last amended by Resolution 05-069, adopted April 6, 2005, which superseded Resolution 88-113 in its entirety; and

WHEREAS, the Council wishes to further amend the City Council policy relating to real property tax compromises and supercede in its entirety Resolution 05-069; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that the following policy be and is hereby established with respect to the compromise of real property tax claims of the City in excess of \$500:

That when a property or a portion of a property is eligible for an exemption from real property taxes pursuant to Sec. 8-10.10, Revised Ordinances of Honolulu ("Exemption-Charitable purposes"), but does not qualify for the exemption solely because no timely application for exemption is filed:

1. For claims involving a property or a portion of a property for which property taxes are delinquent, it shall be the policy of the Council to approve the compromise of the claim [for the sum of \$100] in an amount not to exceed the minimum tax for every six months or portion thereof that the real property taxes are delinquent, provided the delinquency was not willful; and
2. For claims involving a property or a portion of a property for which property taxes are not delinquent, it shall be the policy of the Council to approve the compromise of the claim [for the sum of \$100] in an amount not to exceed the minimum tax.



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(Note: For informational purposes only, material added to the policy as stated in Resolution 05-069 is underlined and material no longer included is bracketed.)

and

BE IT FURTHER RESOLVED that upon its adoption, this Resolution shall supercede in its entirety Resolution 05-069; and

BE IT FINALLY RESOLVED that copies of this Resolution shall be transmitted to the Mayor, the Managing Director and the Director of Budget and Fiscal Services.

INTRODUCED BY:

Ann Kobayashi

DATE OF INTRODUCTION:

SEP 19 2011

Honolulu, Hawaii

Councilmembers

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
C E R T I F I C A T E

RESOLUTION 11-259

Introduced: 09/19/11 By: ANN KOBAYASHI

Committee: BUDGET

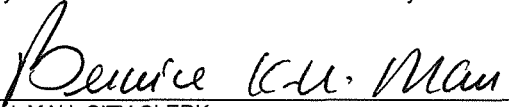
Title: RESOLUTION AMENDING CITY COUNCIL POLICY RELATING TO REAL PROPERTY TAX
COMPROMISES.

Links: [RES11-259](#)
[CR-310](#)

Voting Legend: Y= Aye, Y* = Aye w/Reservations, N = No, A = Absent, ABN = Abstain

BUDGET	09/28/11	CR-310 - RESOLUTION REPORTED OUT OF COMMITTEE FOR ADOPTION.			
COUNCIL	10/05/11	CR-310 AND RESOLUTION 11-259 WERE ADOPTED.			
ANDERSON	Y	BERG	Y	CACHOLA	Y
GARCIA	Y	HARIMOTO	Y	KOBAYASHI	Y
				CHANG	Y
				MARTIN	Y
				GABBARD	Y

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this RESOLUTION.


BERNICE K. N. MAU, CITY CLERK


ERNEST Y. MARTIN, CHAIR AND PRESIDING OFFICER